

**Chambers of Senior Judge Howard A. Dawson, Jr. continued**

**Government:** Attorney, Civil Division, Office of Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1950-1953); Civil Advisory Counsel, Atlanta District Office, Internal Revenue Service, United States Department of the Treasury (1953-1957); Regional Counsel, Atlanta Region, Internal Revenue Service, United States Department of the Treasury (1958); Personal Assistant to the Chief Counsel and Assistant Chief Counsel, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1958-1962)

**Legal Practice:** Private Practice (1949-1950)

**Military Service:** United States Army, Finance Corps (1944-1945); Captain United States Army Reserve, United States Department of the Army

**Current Memberships:** American Bar Association; The District of Columbia Bar Association; Federal Bar Association; State Bar of Georgia

**Chambers of Senior Judge Julian I. Jacobs**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0723

**Julian I. Jacobs**  
Senior Judge

Date of Birth: 1937  
Education: Maryland 1958 BA, 1960 LLB; Georgetown 1965 LLM  
Began Service: 1984  
Appointed By: President Ronald Reagan

**Academic:** Adjunct Professor, Graduate Tax Program, University of Baltimore (1991-1994); Adjunct Professor, School of Law, University of San Diego (2001); Adjunct Professor, College of Law, University of Denver (2001)

**Government:** Attorney, Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1961-1965); Trial Attorney, Office of the Regional Counsel, Internal Revenue Service, United States Department of the Treasury (1965-1967)

**Legal Practice:** Associate, Weinberg & Green (1967-1969); Hoffberger & Hollander (1969-1972); Partner, Gordon, Feinblatt, Rothman, Hoffberger & Hollander, LLC (1972-1984)

**Staff**

Attorney-Advisor **Jill MacNabb** ..... (202) 521-0723  
Confidential Assistant **Victoria Lynn Bowen** ..... (202) 521-0723

**Chambers of Senior Judge Arthur L. Nims III**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0750

**Arthur L. Nims III**  
Senior Judge

Date of Birth: 1923  
Education: Williams 1945 BA; Georgia 1949 LLB; NYU 1954 LLM  
Began Service: June 29, 1979  
Appointed By: President Jimmy Carter

**Government:** Special Attorney, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1951-1954)

**Legal Practice:** Private Practice (1949-1951); McCarter & English (1955-1979)

**Military Service:** United States Naval Reserve (1943-1946)

**Current Memberships:** American Bar Association; American College of Tax Counsel; The American Law Institute

**Staff**

Law Clerk **Gerald Feige** ..... (202) 521-0750  
Began Service: 2007  
Term Expires: September 2008  
Secretary **Susan Sanders** ..... (202) 521-0750

**Chambers of Senior Judge Robert P. Ruwe**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0751

**Robert P. Ruwe**  
Senior Judge

Date of Birth: 1941  
Education: Xavier (OH) 1963 BSBA; Salmon P Chase 1970 JD  
Began Service: November 20, 1987  
Appointed By: President Ronald Reagan

**Government:** Special Agent, Intelligence Division (Criminal Investigation), Internal Revenue Service, United States Department of the Treasury (1963-1970); Trial Attorney, District Counsel, Internal Revenue Service, United States Department of the Treasury (1970-1977); Technical Assistant to Deputy Chief Counsel, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1977-1979); Director, Criminal Tax Division, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1979-1982); Deputy Associate Chief Counsel (Litigation), Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1982-1984); Director, Tax Litigation Division, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1984-1987)

**Staff**

Law Clerk **Michael R. Cashin** ..... (202) 521-0755  
Education: Duke JD  
Secretary **Kathy Trenary** ..... (202) 521-0751

**Chambers of Senior Judge Laurence J. Whalen**

400 Second Street, NW, Room 331, Washington, DC 20217  
Tel: (202) 521-0792

**Laurence J. Whalen**  
Senior Judge

Date of Birth: 1944  
Education: Georgetown 1967 BA, 1970 JD, 1971 LLM  
Began Service: November 23, 1987  
Appointed By: President Ronald Reagan

**Government:** Trial Attorney, Tax Division, United States Department of Justice (1971-1975)

**Legal Practice:** Partner, Hamel & Park (1977-1984); Director, Crowe & Dunlevy (1984-1987)

**Military Service:** United States Army Reserve, United States Department of the Army (1971)

**Current Memberships:** American Bar Association; Federal Bar Association

**Staff**

Law Clerk **(Vacant)** ..... (202) 521-0792

**Chambers of Senior Judge Joel Gerber**

400 Second Street, NW, Washington, DC 20217-0001  
Tel: (202) 521-0774



**Joel Gerber**  
Senior Judge

Date of Birth: 1940  
Education: Roosevelt 1962 BS; DePaul 1965 JD;  
Boston U 1968 LLM  
Began Service: June 18, 1984  
Appointed By: President Ronald Reagan  
Term Expires: December 14, 2015

**Academic:** Lecturer, Vanderbilt University (1976-1980); Lecturer, University of Miami (1986-1990)

**Chambers of Senior Judge Joel Gerber continued**

**Government:** Trial Attorney, Internal Revenue Service, United States Department of the Treasury (1965-1972); Staff Assistant to Regional Counsel and Senior Trial Attorney, Internal Revenue Service, United States Department of the Treasury (1972-1976); District Counsel, Internal Revenue Service, United States Department of the Treasury (1976-1980); Deputy Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1980-1984); Acting Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1983-1984)

**Judicial:** Chief Judge, United States Tax Court (2004-2006)

**Current Memberships:** American Bar Association

**Chambers of Senior Judge David Laro**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0738

E-mail: jlaro@ustaxcourt.gov

**David Laro**  
Senior Judge

Date of Birth: 1942  
Education: Michigan 1964 BA; Illinois 1967 JD; NYU 1970 LLM  
Began Service: November 2, 1992  
Appointed By: President George H.W. Bush

**Academic:** Adjunct Faculty, Georgetown University; Visiting Professor, School of Law, University of San Diego

**Corporate:** Chairman, Republic Bank (1986-1992); President and Chief Executive Officer, Durakon Industries, Inc. (1989-1991)

**Legal Practice:** Winegarden, Booth, Shedd and Laro (1970-1975); Laro & Borgeson (1975-1986); David Laro, Attorney at Law (1986-1992); Of Counsel, Dykema Gossett PLLC (1989-1990)

**Current Memberships:** State Bar of Michigan

**Staff**

Attorney-Advisor **James Orefice** ..... (202) 521-0738  
Education: Georgetown LLM  
Confidential Assistant **Rebecca Tynan** ..... (202) 521-0738

**Chambers of Senior Judge Carolyn P. Chiechi**

400 Second Street, NW, Washington, DC 20217-0002  
Tel: (202) 521-0650

**Carolyn P. Chiechi**  
Senior Judge

Date of Birth: 1943  
Education: Georgetown 1965 BS, 1969 JD, 1971 LLM  
Began Service: October 1, 1992  
Appointed By: President George H.W. Bush

**Government:** Attorney-Advisor, The Honorable Leo H. Irwin, United States Tax Court (1969-1971)

**Legal Practice:** Associate, Sutherland Asbill & Brennan LLP (1971-1976); Partner, Sutherland Asbill & Brennan LLP (1976-1992)

**Current Memberships:** American Bar Association; American Bar Foundation, American Bar Association; American College of Tax Counsel; American Judicature Society; The District of Columbia Bar Association; Federal Bar Association; Women's Bar Association of the District of Columbia

**Staff**

Attorney-Advisor **Adriana M. Lofaro** ..... (202) 521-0648  
Began Service: 2007  
Education: Seton Hall 2004 BA, 2007 JD  
Attorney-Advisor **(Vacant)** ..... (202) 521-0649  
Confidential Assistant **Debra Essary** ..... (202) 521-0652  
Began Service: 2007  
Secretary **Nancy Darabpour** ..... (202) 521-0651  
Began Service: 2007

**Chambers of Chief Special Trial Judge Peter J. Panuthos**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-4707

**Peter J. Panuthos**  
Chief Special Trial Judge

Date of Birth: 1943  
Education: Bryant Col 1966 BS; Suffolk 1969 JD; Boston U 1973 LLM  
Began Service: June 13, 1983

**Affiliation:** Adjunct Professor, David A. Clarke School of Law, University of the District of Columbia

**Academic:** Adjunct Professor of Graduate Tax, Bentley College (1975-1983); Adjunct Professor, Columbus School of Law, The Catholic University of America (2001)

**Government:** Attorney, Office of the General Counsel, United States Department of Agriculture (1969-1970); Attorney, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1970-1975); Assistant District Counsel, Internal Revenue Service, United States Department of the Treasury (1975-1983)

**Current Memberships:** American Bar Association; American College of Tax Counsel; Federal Bar Association

**Staff**

Attorney-Advisor **David W. Skinner** ..... (202) 521-4710  
Secretary **Janet Hauck** ..... (202) 521-4709

**Chambers of Special Trial Judge Robert N. Armen, Jr.**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-4711

**Robert N. Armen, Jr.**  
Special Trial Judge

Date of Birth: 1945  
Education: Cleveland-Marshall 1979 LLM; Duquesne 1969 BA; Georgetown 1973 JD, 1974 MLT  
Began Service: 1993

**Academic:** Adjunct Faculty, Northern Virginia Community College (1981-1989); Adjunct Faculty, School of Law, University of Baltimore (1988-1990)

**Clerkships:** Law Clerk The Honorable Howard A. Dawson, Jr. (1981-1983)

**Government:** Associate, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1973-1981)

**Staff**

Law Clerk **Jennifer Siegal** ..... (202) 521-4711  
Began Service: 2007  
Secretary **Meggan Barker** ..... (202) 521-4711

**Chambers of Special Trial Judge Lewis R. Carluzzo**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-3339

**Lewis R. Carluzzo**  
Special Trial Judge

Date of Birth: 1949  
Education: Villanova 1971, 1974 JD  
Began Service: 1994

**Government:** Associate, Office of Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1977-1994)

**Legal Practice:** Private Practice (1975)

**Staff**

Secretary **Carolynn Battle** ..... (202) 521-3339